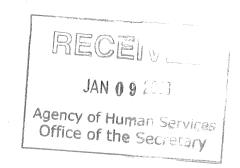


26 Federal Plaza-Room 41-122 New York, New York 10278 PHONE: (212)-264-2069 FAX: (212)-264-5478

January 7, 2008

Ms. Cynthia D. LaWare Secretary State of Vermont Agency of Human Services 103 South Main Street Waterbury, Vermont 05671-0204

Dear Ms. LaWare:



This acknowledges receipt of your proposed revisions to the Agency of Human Services, Public Assistance Cost Allocation Plan, which you submitted in compliance with 45 CFR 95, Subpart E by letter dated December 28, 2007.

We shall process your revisions as soon as possible and advise you either of our approval or those changes which are necessary as a condition for our approval. In the interim, should you have any questions, please contact this office at (212) 264-0944.

Sincerely,

Robert I. Aaronson

Director, Division of

Cost Allocation